

Conduct Audit Heading wise Checkpoints Report

Client Name: Cust1

Audit No: CUST0001/AUD/2024-2025/00001Q3 - Statutory Audit

| SI No | Heading | Check Point | Assertions | Workpaper Ref/Index |
|-------|---|---|--|---|
| 1 | Balance Sheet Checklist | Ensure to obtain the following information/ details for verification so that the Financial Statements are prepared in compliance with Schedule III - Division I | Mandatory: Yes Test Result: Annexure: | Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00 |
| 2 | Balance Sheet Checklist | Ensure to obtain the following information/ details for verification so that the Financial Statements are prepared in compliance with Schedule III - Division I | Mandatory: Yes Test Result: Annexure: | Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00 |
| 3 | Balance Sheet Checklist | Is the Balance Sheet in Vertical format? | Mandatory: Yes Test Result: Annexure: | Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00 |
| 4 | Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment | Are Property, Plant and Equipment classified as under: a. Land | Mandatory: Yes Test Result: Annexure: No | Workpaper Ref: Comments: By: Admin On: 05/09/2025 18:23:51 |
| 5 | Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment | Are Property, Plant and Equipment classified as under: b. Buildings | Mandatory: Yes Test Result: Annexure: | Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00 |
| 6 | Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment | Are Property, Plant and Equipment classified as under: c. Plant and Equipment | Mandatory: Yes Test Result: Annexure: | Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00 |
| 7 | Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment | Are Property, Plant and Equipment classified as under: d. Furniture and Fixtures | Mandatory: Yes Test Result: Annexure: | Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00 |
| 8 | Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Current Investments | Are Current Investments classified as: b. Investments in Preference Shares: | Mandatory: Yes Test Result: Annexure: | Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00 |
| 9 | Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Current Investments | Are Current Investments classified as: c. Investments in Government or trust securities: | Mandatory: Yes Test Result: Annexure: | Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00 |
| 10 | Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Current Investments | Are Current Investments classified as: d. Investment in debentures or bonds | Mandatory: Yes Test Result: Annexure: | Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00 |
| 11 | Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Current Investments | Are Current Investments classified as: e. Investments in Mutual Funds: | Mandatory: Yes Test Result: Annexure: | Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00 |
| 12 | Balance Sheet Checklist - | Are Current Investments | Mandatory: Yes | Workpaper Ref: |

| SI No | Heading | Check Point | Assertions | Workpaper Ref/Index |
|--------------|---|--|---|---|
| 12 | ASSETS - CURRENT ASSETS - Current Investments | classified as: f. Investments in Partnership Firms: | Test Result: Annexure: | Comments: By: On: 01/01/1900 00:00:00 |
| 13 | Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Current Investments | Are Current Investments classified as: g. Other non-current investments (specifying nature) | Mandatory: Yes Test Result: Annexure: | Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00 |
| 14 | Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Current Investments | Is aggregate amount of unquoted investments disclosed? | Mandatory: Yes Test Result: Annexure: | Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00 |
| 15 | Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents | Are Cash and cash equivalents classified as: a. Balances with Banks | Mandatory: Yes Test Result: Annexure: | Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00 |
| 16 | Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents | Are Cash and cash equivalents classified as: b. Cheques, drafts on hand: | Mandatory: Yes Test Result: Annexure: | Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00 |
| 17 | Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents | Are Earmarked balances with banks (for example, for unpaid dividend) separately stated? | Mandatory: Yes Test Result: Annexure: | Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00 |
| 18 | Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents | Are Balances with banks to the extent held as margin money or security against the borrowings, guarantees, other commitments disclosed separately? | Mandatory: Yes Test Result: Annexure: | Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00 |
| 19 | Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents | Are Repatriation restrictions, if any, in respect of cash and bank balances separately stated? | Mandatory: Yes Test Result: Annexure: | Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00 |
| 20 | Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents | Are Bank deposits with > 12 months maturity disclosed separately? | Mandatory: Yes Test Result: Annexure: | Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00 |